

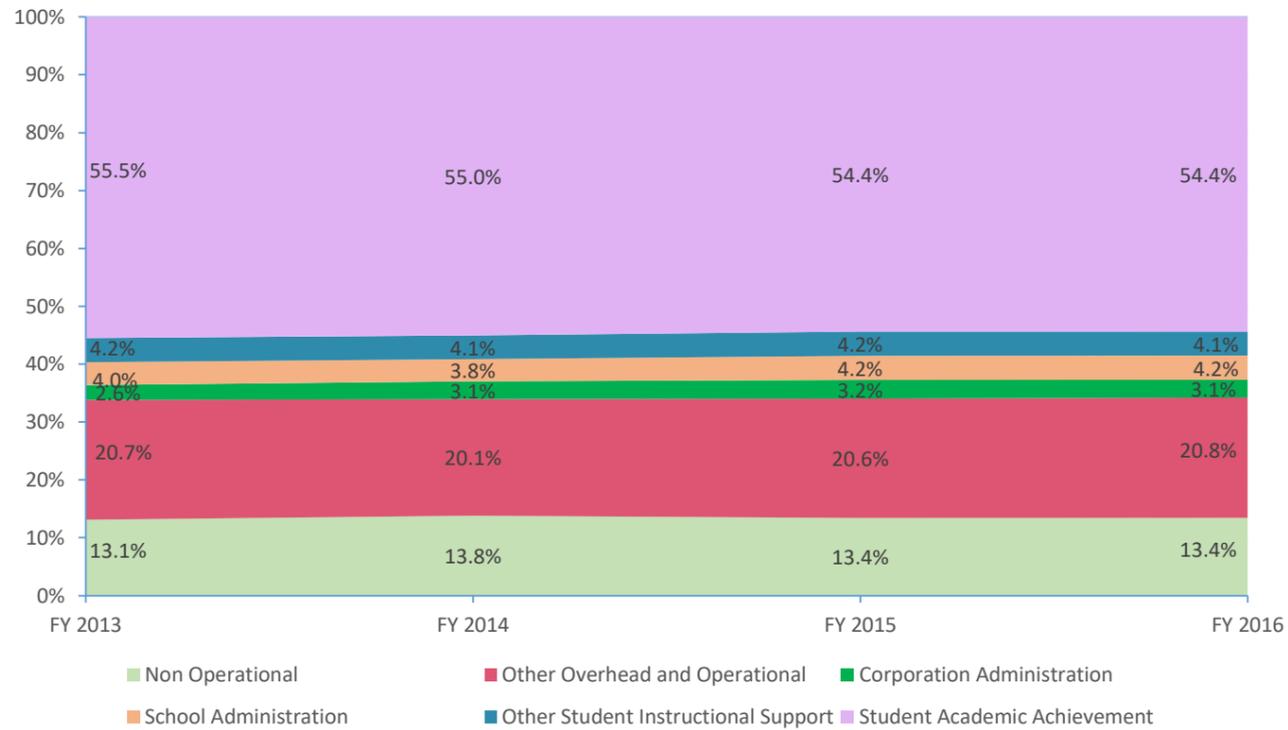
**School Corporation Expenditures by Account
Biannual Financial Report Data
South Bend Community Sch Corp (7205)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total										
Student Academic Achievement	\$147,535,080	51.8%	\$134,871,080	54.4%	\$127,362,846	55.5%	\$121,429,031	55.0%	\$119,694,680	54.4%	\$122,900,629	54.4%
Student Instructional Support	\$22,534,596	7.9%	\$19,704,755	8.0%	\$18,652,121	8.1%	\$17,514,167	7.9%	\$18,378,325	8.3%	\$18,844,663	8.3%
Total	\$170,069,677	59.7%	\$154,575,835	62.4%	\$146,014,967	63.6%	\$138,943,198	63.0%	\$138,073,006	62.7%	\$141,745,291	62.7%

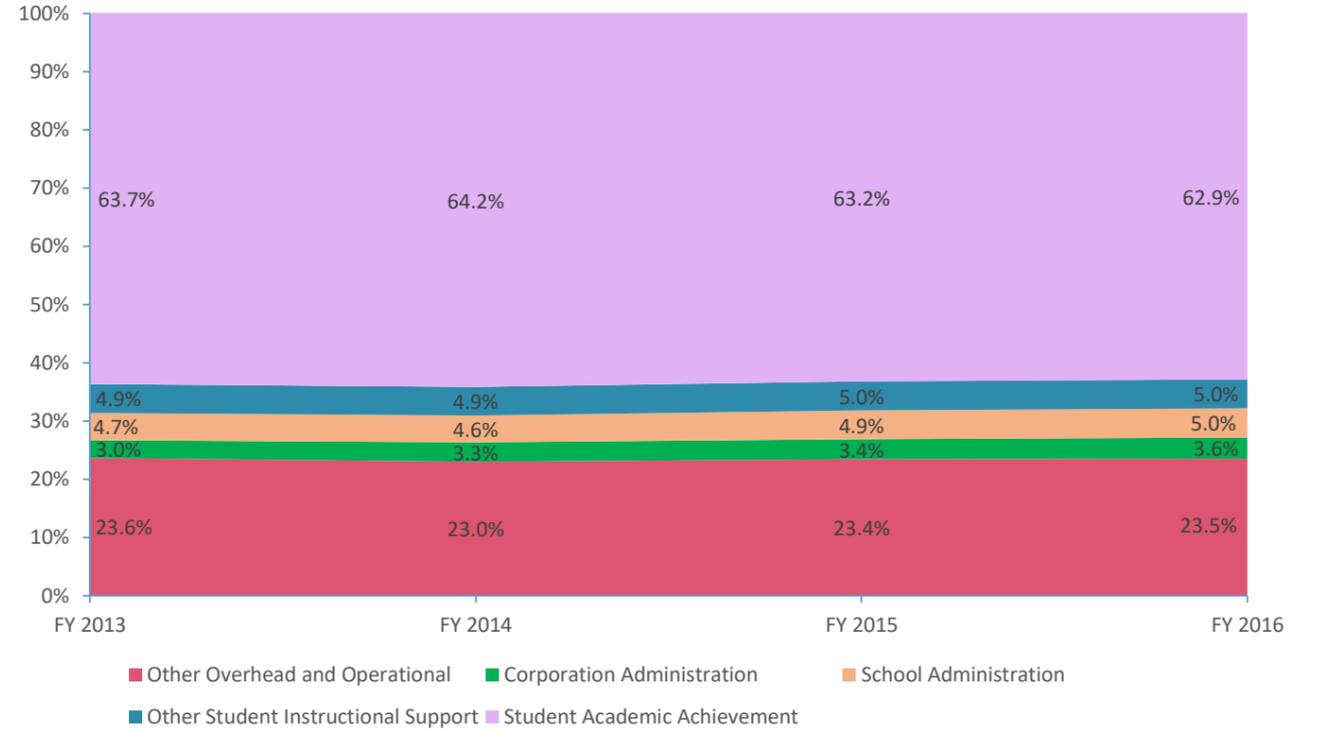
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$56,560,470	19.8%	\$56,122,440	22.7%	\$53,422,202	23.3%	\$51,214,132	23.2%	\$52,545,704	23.9%	\$53,945,326	23.9%
Non Operational	\$58,394,036	20.5%	\$37,068,652	15.0%	\$30,089,905	13.1%	\$30,476,451	13.8%	\$29,521,702	13.4%	\$30,369,347	13.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$114,954,507	40.3%	\$93,191,092	37.6%	\$83,512,107	36.4%	\$81,690,583	37.0%	\$82,067,407	37.3%	\$84,314,673	37.3%

Grand Total	\$285,024,183	\$247,766,927	\$229,527,074	\$220,633,781	\$220,140,412	\$226,059,964
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
South Bend Community Sch Corp (7205)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$336,591	\$1,575,196	\$6,001,792	\$5,655,442	1580.2%	259.0%	-5.8%
11100	Regular Programs	Elementary	\$25,486,034	\$36,447,485	\$30,195,231	\$31,306,480	22.8%	-14.1%	3.7%
11200	Regular Programs	Middle/Junior High	\$16,665,096	\$22,080,481	\$19,854,891	\$19,206,794	15.3%	-13.0%	-3.3%
11300	Regular Programs	High School	\$15,566,426	\$22,013,999	\$19,552,543	\$19,614,229	26.0%	-10.9%	0.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$0	\$39,622	NA	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$18,608	\$98,331	NA	NA	428.4%
11410	Regular Programs	Vocational Education - Agriculture A	\$6,853	\$0	\$12,878	\$100,264	1363.0%	NA	678.6%
11420	Regular Programs	Vocational Education - Agriculture B	\$0	\$0	\$0	\$49,710	NA	NA	NA
11430	Regular Programs	Vocational Education - Distributive Education	\$0	\$0	\$0	\$75,036	NA	NA	NA
11440	Regular Programs	Vocational Education - Health Occupations	\$0	\$2,340	\$3,555	\$7,693	NA	228.7%	116.4%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$0	\$3,539	\$5,215	\$6,369	NA	80.0%	22.1%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$0	\$0	\$152	\$0	NA	NA	-100.0%
11470	Regular Programs	Vocational Education - Business Education	\$0	\$5,574	\$9,703	\$9,052	NA	62.4%	-6.7%
11480	Regular Programs	Vocational Education - Industrial Education A	\$158,510	\$419,298	\$276,762	\$290,240	83.1%	-30.8%	4.9%
11490	Regular Programs	Vocational Education - Industrial Education B	\$0	\$4,027	\$121,632	\$88,411	NA	2095.5%	-27.3%
11510	Regular Programs	Vocational Education - Cooperative Education	\$6,099	\$1,138	\$10,360	\$49,814	716.8%	4277.8%	380.8%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$489,416	\$428,658	\$469,194	\$506,083	3.4%	18.1%	7.9%
11630	Regular Programs	Alternative Education Programs - High School	\$112,486	\$155,240	\$1,089,974	\$1,156,352	928.0%	644.9%	6.1%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$196,008	\$280,078	\$335,437	\$343,624	75.3%	22.7%	2.4%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$10,692,825	\$15,615,452	\$12,918,628	\$12,552,565	17.4%	-19.6%	-2.8%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$3,113,259	\$4,746,319	\$4,083,603	\$4,020,441	29.1%	-15.3%	-1.5%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$550,543	\$746,864	\$670,630	\$814,466	47.9%	9.1%	21.4%
12330	Special Programs	Physical Impairment - Visual Impairment	\$118,993	\$157,198	\$84,519	\$74,823	-37.1%	-52.4%	-11.5%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$500,455	\$818,255	\$925,452	\$994,240	98.7%	21.5%	7.4%
12350	Special Programs	Physical Impairment - Homebound	\$166,489	\$269,571	\$335,183	\$341,891	105.4%	26.8%	2.0%
12520	Special Programs	Culturally Different - Compensatory	\$767,782	\$2,231,503	\$1,128,420	\$1,174,533	53.0%	-47.4%	4.1%
12710	Special Programs	Equal Opportunity At Risk	\$1,101,830	\$1,659,440	\$1,641,830	\$1,679,568	52.4%	1.2%	2.3%
12810	Special Programs	Special Education Preschool	\$3,878,061	\$4,801,843	\$1,028,290	\$1,014,028	-73.9%	-78.9%	-1.4%
12900	Special Programs	Other Special Programs	\$1,830,118	\$2,442,322	\$1,720,082	\$1,614,166	-11.8%	-33.9%	-6.2%
13100	Adult/Continuing Education Programs	Instruction	\$870,079	\$1,229,942	\$1,318,781	\$1,409,653	62.0%	14.6%	6.9%
13200	Adult/Continuing Education Programs	Advanced Adult Education	\$456,621	\$481,328	\$72,575	\$71,982	-84.2%	-85.0%	-0.8%
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$19,886	\$9,446	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$450,215	\$323,758	\$154,819	\$155,099	-65.5%	-52.1%	0.2%
14200	Summer School Programs	Middle/Junior High School	\$0	\$5,065	\$6,892	\$8,041	NA	58.7%	16.7%
14300	Summer School Programs	High School	\$360,609	\$434,949	\$1,640,140	\$2,270,279	529.6%	422.0%	38.4%
15100	Enrichment Programs	Non-Credit	\$0	\$0	\$447,078	\$594,253	NA	NA	32.9%
16100	Remediation	Remediation Testing	\$169,996	\$1,983,526	\$267,283	\$255,303	50.2%	-87.1%	-4.5%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,629,237	\$1,950,009	\$1,973,204	\$2,435,614	49.5%	24.9%	23.4%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$3,246,900	\$6,953,069	\$4,422,766	\$4,810,208	48.1%	-30.8%	8.8%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$122,101	\$41,704	NA	NA	-65.8%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$990	\$0	\$0	NA	-100.0%	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$29,787	\$41,813	\$266,286	\$22,995	-22.8%	-45.0%	-91.4%
22220	Instruction	Library/Media Services - School Library	\$1,435,467	\$2,163,551	\$1,757,863	\$1,855,601	29.3%	-14.2%	5.6%
22230	Instruction	Library/Media Services - Audiovisual	\$32,154	\$36,936	\$46,892	\$34,639	7.7%	-6.2%	-26.1%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$0	\$4,000	NA	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$79,055	\$178,856	\$192,805	\$142,811	80.6%	-20.2%	-25.9%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$306,623	\$2,734,717	\$3,226,563	NA	952.3%	18.0%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$0	\$0	\$3,883	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$492,675	\$4,705	\$6,089	\$1,570	-99.7%	-66.6%	-74.2%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$788,602	\$1,860,695	\$1,769,828	\$2,672,164	238.8%	43.6%	51.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$5,516,411	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$97,321,568	\$134,871,080	\$119,694,680	\$122,900,629	26.3%	-8.9%	2.7%
Student Instructional Support									

School Corporation Expenditures by Account
Biannual Financial Report Data
South Bend Community Sch Corp (7205)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$300,592	\$596,346	\$734,293	\$795,083	164.5%	33.3%	8.3%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$10,678	\$20,276	\$10,172	\$9,207	-13.8%	-54.6%	-9.5%
21210	Students	Guidance Services - Service Area Direction	\$275,057	\$354,116	\$209,486	\$213,795	-22.3%	-39.6%	2.1%
21220	Students	Guidance Services - Counseling Services	\$1,572,290	\$2,152,651	\$2,228,213	\$2,201,320	40.0%	2.3%	-1.2%
21230	Students	Guidance Services - Appraisal Services	\$500	\$3,204	\$0	\$0	-100.0%	-100.0%	NA
21250	Students	Guidance Services - Records Maintenance	\$123,878	\$186,421	\$239,162	\$253,267	104.4%	35.9%	5.9%
21310	Students	Health Services - Service Area Direction	\$28,658	\$10,800	\$0	\$0	-100.0%	-100.0%	NA
21320	Students	Health Services - Medical Services	\$4,400	\$250	\$420	\$923	-79.0%	269.2%	119.8%
21330	Students	Health Services - Dental Services	\$1,058	\$60	\$471	\$576	-45.6%	855.1%	22.3%
21340	Students	Health Services - Nurse Services	\$923,640	\$1,509,111	\$1,432,699	\$1,488,157	61.1%	-1.4%	3.9%
21390	Students	Health Services - Other Health Services	\$11,286	\$23,388	\$15,322	\$23,031	104.1%	-1.5%	50.3%
21420	Students	Psychological Services - Psychological Testing	\$1,049,251	\$1,633,569	\$1,361,992	\$1,410,066	34.4%	-13.7%	3.5%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$1,908,325	\$2,637,361	\$2,606,951	\$2,575,157	34.9%	-2.4%	-1.2%
21610	Students	Occ. Therapy Related Services - Service Area Direction	\$0	\$2,149	\$1,246	\$1,246	NA	-42.0%	0.0%
21810	Students	Special Ed. Administration - Service Area Direction	\$241,381	\$113,380	\$109,222	\$120,621	-50.0%	6.4%	10.4%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$438,169	\$350,106	\$284,226	\$277,027	-36.8%	-20.9%	-2.5%
24100	School Administration	Office of The Principal	\$6,400,969	\$9,131,397	\$8,637,993	\$8,957,032	39.9%	-1.9%	3.7%
24900	School Administration	Other Support Services - School Admin.	\$622,147	\$980,171	\$506,458	\$518,157	-16.7%	-47.1%	2.3%
Student Instructional Support Total			\$13,912,281	\$19,704,755	\$18,378,325	\$18,844,663	35.5%	-4.4%	2.5%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$85,597	\$169,331	\$87,687	\$185,476	116.7%	9.5%	111.5%
23150	General Administration	Board of Education - Legal Services	\$360,568	\$771,635	\$491,507	\$370,012	2.6%	-52.0%	-24.7%
23160	General Administration	Board of Education - Promotion Expenses	\$20,480	\$12,778	\$8,342	\$10,229	-50.1%	-19.9%	22.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$9,705	\$14,782	\$18,488	\$34,235	252.8%	131.6%	85.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$496,556	\$933,588	\$503,306	\$483,762	-2.6%	-48.2%	-3.9%
23220	General Administration	Executive Administration - Community Relations	\$82,802	\$127,226	\$187,719	\$239,968	189.8%	88.6%	27.8%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$8,101	\$4,967	\$304	\$1,483	-81.7%	-70.1%	387.9%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$163,560	\$147,613	\$0	\$0	-100.0%	-100.0%	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$256,189	\$444,149	\$356,016	\$415,134	62.0%	-6.5%	16.6%
25120	Central Services	Fiscal Services - Service Area Direction	\$130,958	\$210,271	\$230,622	\$204,900	56.5%	-2.6%	-11.2%
25130	Central Services	Fiscal Services - Budgeting	\$43,857	\$66,510	\$66,596	\$68,658	56.5%	3.2%	3.1%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$29,682	\$44,234	\$47,964	\$49,803	67.8%	12.6%	3.8%
25150	Central Services	Fiscal Services - Payroll Services	\$81,247	\$110,979	\$45,751	\$38,604	-52.5%	-65.2%	-15.6%
25160	Central Services	Fiscal Services - Financial Accounting	\$124,427	\$206,967	\$252,341	\$259,739	108.7%	25.5%	2.9%
25170	Central Services	Fiscal Services - Internal Auditing	\$73,308	\$102,142	\$98,582	\$101,936	39.1%	-0.2%	3.4%
25180	Central Services	Fiscal Services - Property Accounting	\$28,267	\$0	\$0	\$0	-100.0%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$34,160	\$55,496	\$23,060	\$27,886	-18.4%	-49.8%	20.9%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,375	\$1,206	\$3,130	\$3,559	158.9%	195.1%	13.7%
25199	Central Services	Fiscal Services - Other - Other	\$103,267	\$170,303	\$164,734	\$161,597	56.5%	-5.1%	-1.9%
25210	Central Services	Purch., Warehouse., & Dist. Serv. - Service Area Direc.	\$82,874	\$67,463	\$0	\$0	-100.0%	-100.0%	NA
25220	Central Services	Purch., Warehouse., & Dist. Serv. - Purchasing	\$141,483	\$231,735	\$197,984	\$205,603	45.3%	-11.3%	3.8%
25230	Central Services	Purch., Warehouse., & Dist. Serv. - Warehousing & Dist.	\$107,591	\$109,404	\$118,046	\$82,526	-23.3%	-24.6%	-30.1%
25300	Central Services	Printing, Pub., and Duplicating Services	(\$73,732)	\$4,804	\$36,455	\$67,027	190.9%	1295.3%	83.9%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$226,253	\$351,462	\$437,914	\$473,372	109.2%	34.7%	8.1%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$499,899	\$789,169	\$687,935	\$797,273	59.5%	1.0%	15.9%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$13,279	\$1,236	\$57,549	\$2,103	-84.2%	70.1%	-96.3%
25750	Central Services	Personnel Services - Health Services	\$12,899	\$32,165	\$32,312	\$45,953	256.3%	42.9%	42.2%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$411	\$1,510	NA	NA	267.7%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$345,500	\$1,415,095	\$1,522,513	NA	340.7%	7.6%
25890	Central Services	Other Technology Services	\$317,680	\$117,923	\$968,639	\$122,483	-61.4%	3.9%	-87.4%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$1,521,101	\$998,066	\$574,101	\$960,968	-36.8%	-3.7%	67.4%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$171,926	\$256,121	\$181,052	\$315,475	83.5%	23.2%	74.2%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$12,933,736	\$17,075,783	\$16,141,425	\$15,896,862	22.9%	-6.9%	-1.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$48,637	\$47,329	\$51,351	\$53,132	9.2%	12.3%	3.5%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$3,480,453	\$3,971,392	\$2,253,181	\$2,243,738	-35.5%	-43.5%	-0.4%
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$174,114	\$217,878	\$248,252	\$285,502	64.0%	31.0%	15.0%
26600	Operation and Maintenance of Plant Services	Security Services	\$642,053	\$1,131,389	\$1,058,025	\$1,130,901	76.1%	0.0%	6.9%
26700	Operation and Maintenance of Plant Services	Insurance	\$1,175,034	\$1,225,330	\$1,688,148	\$1,615,635	37.5%	31.9%	-4.3%
27010	Student Transportation	Service Area Direction	\$678,659	\$1,217,522	\$891,978	\$819,117	20.7%	-32.7%	-8.2%
27100	Student Transportation	Vehicle Operation	\$4,925,965	\$9,230,955	\$6,633,412	\$7,933,935	61.1%	-14.1%	19.6%
27200	Student Transportation	Monitoring Services	\$37,212	(\$6,072)	\$71,622	\$76,060	104.4%	1352.6%	6.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$1,798,670	\$2,511,381	\$2,460,881	\$2,100,303	16.8%	-16.4%	-14.7%
27400	Student Transportation	Purchase of School Buses	\$1,754,238	\$2,520,446	\$1,658,046	\$1,650,956	-5.9%	-34.5%	-0.4%
27500	Student Transportation	Insurance on Buses	\$390,176	\$330,360	\$571,443	\$577,764	48.1%	74.9%	1.1%
27600	Student Transportation	Insurance on Pupils	\$95,878	\$0	\$90,969	\$114,610	19.5%	NA	26.0%
27700	Student Transportation	Contracted Transportation Services	\$1,926,449	\$1,409,309	\$1,238,052	\$1,232,410	-36.0%	-12.6%	-0.5%
27900	Student Transportation	Other Student Transportation Services	\$100,829	\$77,623	\$53,305	\$28,242	-72.0%	-63.6%	-47.0%
31100	Food Services Operations	Service Area Direction	\$201,510	\$273,299	\$399,029	\$359,358	78.3%	31.5%	-9.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$6,609,817	\$7,890,690	\$9,563,384	\$10,404,997	57.4%	31.9%	8.8%
31300	Food Services Operations	Food Delivery	\$53,266	\$98,601	\$179,561	\$168,018	215.4%	70.4%	-6.4%
Overhead and Operational Total			\$42,182,056	\$56,122,440	\$52,545,704	\$53,945,326	27.9%	-3.9%	2.7%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$482,861	\$731,656	\$933,637	\$1,606,863	232.8%	119.6%	72.1%
33300	Category not Specified	Civic Services	\$93,674	\$162,378	\$237,675	\$250,637	167.6%	54.4%	5.5%
33400	Category not Specified	Athletic Coaches	\$1,035,500	\$1,372,308	\$1,415,314	\$1,452,232	40.2%	5.8%	2.6%
33910	Other Community Services	High School Band Uniforms	\$0	\$30,432	\$0	\$0	NA	-100.0%	NA
33930	Other Community Services	Latch Key Kid Program	\$186,248	\$283,653	\$288,174	\$270,162	45.1%	-4.8%	-6.3%
33940	Other Community Services	Child Care Services	\$31,720	\$28,254	\$44,624	\$20,805	-34.4%	-26.4%	-53.4%
33990	Other Community Services	Other	\$548,354	\$544,889	\$416,956	\$170,625	-68.9%	-68.7%	-59.1%
41000	Category not Specified	Land Acquisition and Development	\$379,338	\$65,715	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$2,218,003	\$2,935,070	\$118,531	\$140,200	-93.7%	-95.2%	18.3%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$29,311,689	\$8,313,268	\$2,683,347	\$3,771,584	-87.1%	-54.6%	40.6%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$60,568	\$163,369	\$115,174	\$132,688	119.1%	-18.8%	15.2%
46000	Category not Specified	Purchase of Moveable Equipment	\$566,039	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$2,228,706	\$1,653,864	\$547,197	\$638,843	-71.3%	-61.4%	16.7%
51100	Principal on Debt	Bonds	\$2,258,626	\$1,895,400	\$3,015,400	\$3,130,000	38.6%	65.1%	3.8%
52100	Interest on Debt	Bonds	\$0	\$1,746,074	\$1,163,499	\$1,035,870	NA	-40.7%	-11.0%
52200	Interest on Debt	Temporary Loans	\$505,979	\$397,007	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$16,244,500	\$4,350,298	\$12,183,729	\$12,015,000	-26.0%	176.2%	-1.4%
53150	Lease Rental	Buildings-Interest	\$0	\$11,678,202	\$6,156,271	\$5,633,500	NA	-51.8%	-8.5%
54200	Advancements and Obligations	Common School Fund - Principal	\$593,650	\$716,819	\$199,677	\$99,839	-83.2%	-86.1%	-50.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$2,496	\$499	NA	NA	-80.0%
Non Operational Total			\$56,745,455	\$37,068,652	\$29,521,702	\$30,369,347	-46.5%	-18.1%	2.9%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$1,567,874	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$263,312	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$1,008,346	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$107,331	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$6,152,379	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$976,579	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$1,388,644	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$195,160	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$499,999	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$92,291	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$225,976	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$26,833	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
South Bend Community Sch Corp (7205)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26494 - SAA NA Group Insurance - 2007 Account Code	\$41,498,481	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$7,253,297	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$11,720,308	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$1,315,729	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$183,652	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$36,836	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$35,141	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$3,529	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$311,127	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$74,862,824	\$0	\$0	\$0	NA	NA	NA